



# Finance Act 2011

## 2011 CHAPTER 11

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Miscellaneous*

#### **60 Index-linked gilt-edged securities**

- (1) In section 399 of CTA 2009 (index-linked gilt-edged securities: basic rules), for subsection (4) substitute—

“(4) In this section and sections 400 to 400C—

“index-linked gilt-edged securities” means any gilt-edged securities under which the amounts of the payments are determined wholly or partly by reference to an index of prices published by the Statistics Board;

“relevant prices index”, in relation to an index-linked gilt-edged security, means the index of prices by reference to which the amounts of the payments under the security are wholly or partly determined.”

- (2) In the following provisions of that Act, for “retail” substitute “relevant ”
- (a) section 400(1)(b), (2), (3) and (6);
  - (b) section 400A(3) and (7)(b).
- (3) Accordingly, in Schedule 14 to FA 2010, omit paragraph 4(4).
- (4) The amendments made by this section have effect in relation to securities issued on or after the day on which this Act is passed.

**Changes to legislation:**

Finance Act 2011, Section 60 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)